

701—65.17(452A) Credit to persons licensed under chapter 452A. Persons licensed as a distributor, dealer or user under Iowa Code chapter 452A are entitled to credits for taxes paid on special fuel in the same manner as for taxes paid on motor fuel. See rules 701—64.7(452A) (nonhighway use and casualty losses) and 701—63.17(452A) (taxes erroneously or illegally collected). Since special fuel distributors file on a quarterly basis, all applications for credit must be filed with the current quarterly report or separately within the current quarter to be within the three-month statute of limitations except for taxes erroneously or illegally collected, which can be claimed within one year from the overpayment.

This rule is intended to implement Iowa Code sections 452A.16 and 452A.72.